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Attorneys for David Edward Stump

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

In re

David Edward Stump

Debtor.

Case No. 14-40135 WJL

Chapter 13

**MOTION TO MODIFY CHAPTER
13 PLAN**

Sarah Little, attorney for David Stump, pursuant to Federal Rule of Bankruptcy Procedure 1016, hereby moves for a Modification of the Chapter 13 Plan.

FACTS

This case was filed on January 10, 2014. The First Amended Chapter 13 Plan filed on March 25, 2014 was confirmed on April 24, 2014. The First Amended Plan called for payments of \$1,263.00 for 60 months. The plan proposed to pay the following secured claims: IRS in the amount of \$2,450.00 at 3.5% interest. This secured claim has been paid in full and there are no other secured claims.

The plan provided payment of a priority claim to IRS for income taxes in the amount of

1 \$26,221.11 and a priority claim to IRS for civil penalties in the amount of \$40,757.19 and a
2 priority claim to the Franchise Tax Board for income taxes in the amount of \$1,838.34. The IRS's
3 priority claim for civil penalties was also being paid through David Stump's sister's chapter 13
4 case pending as case number 13-46783, Kenneth and Rhonda Morgan. After the amount paid
5 through the Morgan case was deducted from the civil penalty claim, there is a balance remaining
6 of \$193.69. The claim has been objected to and no-opposition to the objection has been filed.
7
8 Counsel is now requesting an order on this objection. The balance owing on the Franchise Tax
9 Board claim is \$283.79. The total amount of priority claims left to be paid through this plan is
10 \$477.48.

11 David Stump passed away on or about October 15, 2017. Counsel is advised that he did
12 not have a will. David Stump's daughter is attempting to wind up his affairs and is agreeable to
13 paying off his chapter 13 plan if this modification is approved.
14

15 **PROPOSED MODIFICATION**

16 Counsel proposes modifying plan to reduce the plan term and payments to allow the plan
17 to complete upon payment of a sufficient amount to payoff priority claims, plus any related the
18 trustee fee. Counsel estimates that the amount is \$525.00.

19 Completion of the plan as proposed is in the best interests of the parties. Priority debts and
20 secured debts will be paid in full, as contemplated by the plan. The Debtor's intestate
21 beneficiaries will benefit as probate of his assets will be less costly and more efficient if the debts
22 included in this case are discharged. General unsecured claims did not expect any dividend under
23 the confirmed plan and will not be prejudiced.
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Wherefore, Counsel prays the Court modify the plan as proposed.

Dated: March 8, 2018

Kornfield, Nyberg, Bendes, Kuhner & Little PC

/s/ Sarah Little
Attorneys for David Stump